Notification.

No. 9012, dated 7th April 1909.

NOTICE OF SALE OF DATE TODDY SHOPS FOR A PERIOD OF THREE YEARS FROM 1909 TO 1912.

Notice is hereby given that the exclusive privilege of selling toddy in the several shops appointed for the purpose and published in the Schedule during the three years beginning 1st July 1909 and ending 30th June 1912, will be put up to public auction by Deputy Commissioners or Revenue Assistant Commissioners or District Officers of the Excise Department or other officers specially authorized by the Deputy Commissioners for the purpose, on the dates and at the Taluk Head-quarters mentioned in the statement annexed, subject to the conditions hereinafter set forth. If the sales are not completed on the dates fixed, they will be continued on the next following days, close holidays excepted.

Conditions of Auction Sale.

II. A deposit must be made by each bidder previous to bidding and will be received *by the selling officer on the day of sale*. A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 in the case of bidders for not more than two or three shops of an aggregate monthly value of Rs. 50 or less and to Rs. 5 in the case of bidders for single small shops. In the case of shops whose average monthly rental is very small, the selling officer may fix such other reasonable amount as he may deem fit.

III. (*a*) The shops will be put up to public auction in the order in which they are notified in the schedule unless the selling officer sees reason to change that order. The upset price at which the shop or shops will be put up to auction will be the average of the three previous years' rentals. This price will not be lowered and if there are no bids for or above the upset price, the shop or shops will generally be sold for a period of one year only, and then the conditions applicable to the annual lease of toddy shops by auction will apply to these shops also.

(*b*) The Deputy Commissioners have full discretion to work the scheme of the three years' lease if the rentals realized for the whole taluk is not less than the average of the three previous years' rentals, though individual shops may not fetch a rental equal to the average of its three previous years' rentals.

(*c*) The rentals and the consumption of the previous three years together with their average will be published for the information of bidders.

(*d*) The privilege in any Coffee estate may be sold to the planter for a fixed amount not less than Rs. 12 per shop per annum.

(*e*) Toddy shops in alienated villages whose claims to the Excise revenue from toddy have been recognized or have not yet been settled shall invariably be sold separately and the amounts connected therewith shall be shown in the accounts under a distinct head.

IV. Every shop should as a rule be sold independently. Grouping should be resorted to only under very exceptional circumstances limiting the number of shops so grouped strictly to the necessity of the occasion.

V. No person will be allowed to bid for another unless he holds a power-of-attorney from the latter.

VI. No shops will be knocked down in the name of two or more persons unless they represent a duly recognized company or firm by means of a power-of-attorney. The selling officer shall refuse to register as a purchaser any one in whose name the building has not proceeded.

VII. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that it is too low or that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Excise Regulation or Opium Act, as to render him undesirable as a holder of a license or on the ground that he is insolvent or to prevent arrangements to the detriment of Government interests or for any other valid reason. He may also refuse any bid which he may consider to be purely speculative after recording his reasons for doing so.

VIII. The shops will be knocked down to the highest bidder, but the sale will be subject to formal confirmation by the Deputy Commissioner, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will be tantamount to an

acceptance of the bid unless revised by the Government for special reasons and will be necessary whether the sale be held by the Deputy Commissioner himself or by any officer appointed by him.

IX. In cases of dispute at the time of auction the selling officer's decision shall be final; and if for any reason the highest bid is rejected the next highest shall be taken or the shop re-sold at his discretion.

X. Tenders after auction shall not generally be accepted. Shops remaining unsold at the first auction shall ordinarily be disposed of by re-auction later on. But the Deputy Commissioner has full discretion on this point.

XI. At the close of each day's sale, the deposits made by the unsuccessful bidders will be returned to them. As the auction proceeds, each person whose bid is accepted shall, at once, if so required by the selling officer, or otherwise at the close of the day's sale, make a further deposit* of two months' rent (in addition to the deposit made under condition II) for each shop unless the initial deposit equals or exceeds six months' rent. Should he fail to do so, the deposit made by him under condition II will be forfeited and the shops will be put up again immediately to auction by the selling officer on the above conditions or otherwise disposed of by the Deputy Commissioner and the defaulter will be debarred from bidding again for the same or for any other shop.

XII. Persons to whom shops have been knocked down and who have made deposits as provided in conditions II and XI shall leave their address with the selling officer, in order that the confirmation of the sale may be communicated to that address by a notice and they shall also * deposit such further sum as with the former deposits will make up six months' rent. Such deposit should be paid into the Taluk Treasury within seven days from the date of communication of the notice of the Deputy Commissioner's acceptance of the bid; by its presentation to themselves or to any adult male member of their family at the place of the said address, or by its despatch duly registered by post. They shall then *without unnecessary delay* execute the necessary engagements and take out licenses on the conditions hereinafter set forth. In the case of a purchaser's death after signing the agreement, it will be binding on his heirs and assigns. Should the initial deposit exceed the sum required to be deposited under this condition, the excess will be refunded, unless the purchaser is required to make a deposit (twice that sum) under condition XIII *infra*.

XIII. If on enquiry subsequent to sale the purchaser shall be found to be of doubtful solvency or a foreigner having no sufficient property in the Mysore State he may be required either to deposit twice the sum prescribed in condition XII *supra* or to get a surety or sureties, residents of and possessing sufficient property in the Mysore State to execute a security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (Article 32 of Schedule I of the Mysore Stamp Regulation, II of 1900) and also registered at the expense of the purchaser if the amount secured exceeds Rs. 1,000.

XIV. As soon as the sales are over, the sale conducting officer shall forward a list of the successful bidders to the Amildar of the taluk concerned, who shall enquire into the solvency of, and record the amount of deposit or surety required from each purchaser. He should submit the list so prepared to the selling officer within five days of its receipt and the latter should submit the same with his remarks to the Deputy Commissioner for confirmation without delay.

XV. On the failure of any person to make deposit under condition XII or to comply with the requisition under condition XIII *supra* or to execute engagements and take out licenses as aforesaid, the deposits already made may be forfeited and the shop be re-sold or otherwise disposed of at the discretion of the Deputy Commissioner.

XVI. Re-sales effected under condition XV will be at the risk of the defaulting bidder, who will forfeit all gain, and, in the event of loss, will be required to make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the re-sale. In the latter case the forfeited deposits will be deducted from the loss arising from the re-sale, and the remainder, if any, will be recoverable from the defaulter in the same manner as if it were an arrear of land revenue. Should, however, the forfeited deposits be greater than the loss by re-sale, the whole of such deposits will be credited to Government. The defaulting bidder will be similarly liable if the privilege is disposed of otherwise than by re-sale and such disposal results in loss to Government as compared with the original sale.

XVII. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below though a formal license may not have been issued to him.

XVIII. The deposit referred to in condition XII or condition XIII, as the case may be, will be taken as security for the due performance of the conditions of the license. If the Amildar and the licensee so agree it may be credited towards the last instalment of the khists payable by the latter.

* Deposits may be in cash or other approved security.

XIX. The licenses issued under the above clauses will contain the following general conditions common to all Excise and Opium licenses and the special conditions prescribed below for toddy licenses :—

General conditions applicable to all Excise and Opium Licenses.

The manufacturers of arrack and other country spirits as well as the licensees of Arrack Bonded Depôts are prohibited from holding any interest in the retail vend of arrack or in the vend of other intoxicants, and from employing any person who has such interest. This prohibition does not extend to the wholesale supply by the manfacturers of special liquors or of rectified spirit to licensed vendors.

2. The limits within which sales under any Excise or Opium licenses may be carried on, will be specified by the Deputy Commissioner at the time of the grant of the license. The sale or possession (except subject to the rules applicable to unlicensed persons) of liquor, intoxicating drugs or opium outside those limits is prohibited, except with the special permission of the Deputy Commissioner.

3. Sales must be conducted in a suitable building of which the whole or part must be entirely set aside for use as a depôt or shop. If there are means of communications between the depôt or shop, and an adjoining dwelling house, they must be kept locked at night. In the case of arrack shops in Municipalities or towns having a population of 5,000, and over, the shop premises shall have no doors except into the main street; no windows or other opening shall be allowed to the rear or at the ends of the building; there shall be no possible means of ingress or egress in any other direction; the bar at which the sale is held shall be opposite the enterance door, and so situated that all persons inside can be seen by any one passing to and fro in the street, and no second room shall be used for sale, or be kept open for customers. The interior of the shop shall be sufficiently lighted by day, and the shop shall not be used as a place of residence, save by the vendor and his family or care-takers.

4. Except in the case when two or more foreign liquor licenses are held by one person, sales under each license issued must be in different premises (Chemists and Druggists and Medicial Practitioners excepted). The possession upon any licensed premises of any liquor, intoxicating drug or opium except that to which the license relates, or of any essence or substance used or capable of being used for colouring or flavouring liquor is prohibited. But intoxicating drugs made from opium other than Morphia or preparations for smoking may be prepared and sold in shops licensed for the sale of opium.

5. A signboard must be affixed to the front of each depôt or shop showing the nature and the number of the license under which the sales are conducted there, the name of the licensee and (except in the case of foreign liquor or special liquors) the current rate of sale. These particulars must be legibly painted in the local vernacular. The license must be hung up in a conspicuous place within.

6. All liquor, intoxicating drugs and opium sold or kept for sale shall be of good quality and unadulterated. Nothing shall be added to them either to increase their intoxicating power or for any other purpose except the manufacture of intoxicating drugs in accordance with the terms of a license. All officers authorized to inspect depôts and shops (*vide* condition 25 *infra*) are authorized to detain any liquor, intoxicating drug or opium found unfit for consumption or use, or which they may believe to have been tampered with, and the Excise Commissioner, Deputy Commissioners and District Excise Officers are empowered to destroy such as are found unfit for consumption or use.

7. The sale or transport of liquor, intoxicating drugs or opium by persons below the age of sixteen or by persons suffering from leprosy or any contageous disease, and the employment of such persons in the shops or depôts for the sale of the same are prohibited. The Deputy Commissioner may, where necessary, call for the names of all persons employed or proposed to be employed in depôts or shops and forbid the sale of liquor, intoxicating drugs or opium by any person of whom he may disapprove.

8. No depôt or shop shall be opened before sunrise or kept open after 9 P. M. except under special authority.*

9. No drunkenness, disorder or gaming shall be permitted in depôts or shops. Entertainments of any kind in depôts or shops are also strictly forbidden.

10. No robbers or thieves or disorderly or riotous persons or prostitutes or soldiers or others known or believed to be deserters shall be harboured in depôts and shops. Intimation of their resort thereto shall be given to the nearest Magistrate or Police officer.

11. No person shall be harboured in any depôt or shop during the night.

12. Depôts and shops situated on or adjacent to the line of march must be closed, if the Deputy Commissioner so orders, while a regiment or detachment of European or Native

* (1) 9-30 P.M. in the Bangalore City.
(2) 8 P.M. in the case of arrack Bonded Depôts.

soldiers is passing or is encamped in the vicinity. Deputy Commissioners or Revenue Assistant Commissioners shall have power also to close any shops temporarily in times of religious excitement or disturbance. Every depôt and shop-keeper shall, on his own motion, close his depôt or shop when there is riot or disturbance in the neighbourhood.

13. The Deputy Commissioners may order the transfer of depôts and shops from one locality to another provided the distance is not more than two hundred yards or the closure of the same. But no new shops shall be opened except with the previous sanction of the Excise Commissioner.

14. The right is reserved to the Deputy Commissioner to grant "occasional licenses" for the sale of liquor, intoxicating drugs and opium, or the occurrence of fairs, festivals, etc., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall ordinarily be granted to the shop-keepers who usually supply the locality or to the representatives of the renter. Their period shall not exceed fifteen days and the fee to be paid therefore shall be fixed at the Deputy Commissioner's discretion unless he decides to sell the same by public auction.

15. No liquor, intoxicating drug or opium shall be sold or given—

(*a*) Except at shops specially approved by the General Officer Commanding the Division (or Independent Brigade) or the Officer Commanding the Cantonment or Camp, and then only in respect to such liquors as shall be approved by the same authority in consultation with the local Excise authorities and specified in the license—
  (1) to sailors, soldiers and the members of their families, or
  (2) to any other person living in barracks;

(*b*) Whilst on duty, to any—
  (1) Camp follower, member of the Police Force or Officer of the Excise Department;
  (2) Servant of a Railway Company; or

(*c*) In any circumstances, to any—
  (1) European vagrant under escort of the Police;
  (2) Child under sixteen years of age;
  (3) Insane person; or
  (4) Person known or believed to be intoxicated.

16. No privilege of supply or vend shall be sold, transferred or subrented without the Excise Commissioner's previous permission. Nor, if the Deputy Commissioner so orders, shall any agent be appointed for the management of any such privilege without his previous approval.

17. No holder of any Excise or Opium License will be allowed, without the written permission of the Excise Commissioner to possess or continue to possess any interest direct or indirect in any Excise or Opium license outside the Territories of Mysore, or in the Civil and Military Station of Bangalore.

18. Depôts and shops must be kept open unless their temporary or permanent closure is authorized under condition 12 or 13 *supra* and such supply of liquor, intoxicating drugs or opium as the Deputy Commissioner may consider sufficient to meet local requirements must be maintained therein. Shops not opened by 1st July shall be liable to be resold at the risk of the licensees.

19. No liquor, intoxicating drug or opium shall be sold in shops except for cash. The licensee shall be bound to give intimation of the offer of anything other than cash to the nearest Magistrate or Policer Officer. This condition is not, however, meant to restrict credit sales in the ordinary course of business by shop-keepers or Firms of standing and respectability dealing in Foreign and Special liquors for consumption off the premises.

20.* No liquor, intoxicating drug or opium shall be sold below or above such minimum or maximum or fixed prices as may be prescribed for the sale of the same in accordance with the law for the time being in force.

21.† No liquor, intoxicating drug or opium in excess of the quantity prescribed for possession without a license shall be permitted to be removed by any person at any one time from any licensed premises without a valid permit.

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*1. Arrack 20 Under Proof—Fixed price 2 annas per dram.
2. Ganja—Fixed price 2 annas per tola.
3. Opium—Fixed price 9 annas per tola.
4. Toddy—Minimum price as notified in the Schedule.

†1. Arrack—One reputed quart.
2. Toddy—Two seers.
3. Ganja—Four tolas.
4. Opium—Three tolas.
5. Foreign Liquors—Two gallons.

22. True accounts of transactions shall be maintained from day to day in ink in the prescribed form. The account and permit books may be obtained from the Local Excise Officers on production of receipts for the payment of the cost price into a Government Treasury. Permits for liquor, intoxicating drugs or opium received and the counterfoils of permits issued must be carefully filed. The signing of blank permits for subsequent issue is prohibited. The accounts and counterfoils of permits shall be preserved for one year after the period covered by the license and shall be produced when called for by any Excise Officer not below the rank of an Assistant Inspector.

23. Such returns and information as may be required from time to time by any Officer not below the rank of an Excise Assistant Inspector shall be furnished by holders of licenses without delay.

24. Only such weights and measures as may from time to time be prescribed by the Excise Commissioner shall be possessed or used on any licensed premises. The possession or use of weights or measures that are incorrect on any licensed premises will render the licensee liable to punishment.

25. Any officer of the Excise Department of rank not lower than Sub-Inspector is authorized to inspect licensed shops and depôts. These Officers are empowered to enter and examine the premises, to test weights and measures in use and the liquor, intoxicating drugs and opium, and to call for and check the accounts kept in the shop or depôt. Police Officers will also make inspections when it comes within the scope of their duty.

26. An inspection note book, with the pages numbered consecutively, for inspecting officers to enter their remarks in, shall be maintained, and be handed over to the Excise Inspector in charge of the Range or any officer authorized by him to receive it on a receipt being given therefor.

27. The amount for which the privilege has been purchased shall be payable in twelve equal monthly instalments into a Government Treasury on or before the 20th of each month beginning with July. The licensee of a Jatra shop shall pay the rent thereof in full before the Jatra begins.

NOTE.—In the Malnad and Semi-Malnad Taluks the Deputy Commissioners may permit Patels of villages who are not themselves licensees to receive payments not exceeding Rs. 50 from any individual at a time.

28. No remission or abatement of the rent shall be claimable on any account whatever.

29. Any sum due by a licensee may be recovered by attachment and sale of the property of the licensee or his surety, under any law for the time being in force for the recovery of arrears of land revenue or adjusted from the deposit, if any, made by him at the commencement of the lease. He shall be bound to replace any sums adjusted from his deposit within fifteen days of receipt of notice from the Amildar.

30. Power is further reserved to Revenue Officers to suspend licenses in case of failure of payment of khists or (in the case of toddy) tree-tax also on the due dates. In the case of arrack, toddy and drug shops this power will be exercised by Amildars and in other cases by the Deputy Commissioners.

31. In the event of the aforesaid arrack, toddy or drug licensee failing to pay his khist by the end of the month for which it is due, the Amildar with the sanction of the Deputy Commissioner by record in writing and after suspending the license shall resell on the 1st of the month following (close holidays excepted) the privilege of sale with effect from the date of issue of license to the new purchaser or the privilege may be otherwise disposed of at the Deputy Commissioner's discretion. All losses on account of suspension and resale or other disposal of the privilege shall be borne by the defaulting licensee, but he shall have no right to gain, if any, which accrues. The whole of the deposit, if any, made at the commencement of the lease will be liable to forfeiture. The officer who has power to suspend the license may however at his discretion, allow sales to continue pending re-sale or other disposal of the privilege.

32. Interest on all moneys due shall be payable at the rate of one pie per rupee per mensem or part thereof.

33. Infraction of any of the conditions of the license either by a licensee or by any person in his employment will entail on the licensee—

either (*a*) fine up to Rs. 50;

or (*b*) forfeiture of deposits, if any, and cancellation of license and resale or other disposal of the privilege at the risk of the licensee.

The licensee or his agent may also be prosecuted for the specific offence committed. The rent for the whole lease shall become due at once, when a lease is cancelled under this condition.

NOTE.—For continuing breaches of license, continuing fines may be imposed.

34. Any license may be forfeited and the privilege be re-sold or otherwise disposed of at the risk of the licensee if the licensee be convicted before a Magistrate of any offence against the $\frac{\text{Excise Regulation,}}{\text{Opium Act}}$ or of any offence under the Indian Penal Code, which in the Deputy Commissioner's opinion renders him unfit to hold it. *The purchaser of a privilege is liable to the penalties prescribed in this condition if he is convicted of any such offence as above contemplated after the confirmation of the sale of the privilege to him though before issue of a formal license.* Forfeiture of any license under this clause shall involve forfeiture of the balance of all deposits after payment to Government of all sums due under the lease.

35. Licensees are bound to report to the Deputy Commissioner all instances which come to their knowledge of persons employed by them in the manufacture, carriage or sale of liquor, opium and intoxicating drugs, committing breaches of the Excise Opium Laws or of engagements entered into by them and to comply with the Deputy Commissioner's orders respecting the continued employment of such persons. No persons who have been convicted under the Indian Penal Code shall be employed in the carriage or sale of liquor, opium and intoxicating drugs without the Deputy Commissioner's previous permission.

36. Pecuniary dealings by licensees of any kind whatever with officials of the Excise Department are absolutely prohibited.

37. With the sanction of the Excise Commissioner, any license shall be revocable by the Deputy Commissioner at his discretion on giving the licensee fifteen days' notice of such revocation, in which case a proportionate part of the fee paid will be refunded.

38. All licensees shall be bound by any additional general rules that may be prescribed under the Excise or Opium Laws and, if so required by the Deputy Commissioner or any officer authorized by him, to deliver up their licenses for amendment or for the issue of fresh ones.

39. No licensee shall have claim to any compensation or remission on account of any arrangements which may be made in regard to liquors or intoxicating drugs other than those to which his license relates.

40. No licensee of any one kind of liquor shop shall, during the term of such license, have any interest in the exclusive privilege of vending any other kind of liquors within five miles from it nor shall he permit any person having such interest to hold any share or interest in his exclusive privilege.

XI. Conditions applicable to Toddy Licenses.

(1) The exclusive privilege conferred by the license extends to the sale of Date, Palmyra, and Cocoanut toddy.

(2) For the supply of toddy to his shops, the licensee shall have the privilege of obtaining, subject to tree-tax rules, toddy-yielding trees in the groves assigned to his shops or groups of shops, and he shall be at liberty to manufacture toddy from the trees in private lands, under private arrangements between himself and the owners of such lands; provided where such trees are situated close to or within the area of any other shop not worked by him, the previous sanction of the District Excise Officer should be obtained before applying for a license to tap the same. He may purchase toddy from any licensed toddy shop-keeper on application to the Inspector, who will grant the required permits on proof of the necessity for the same.

(3) No toddy except the produce of tree for the tapping of which a license has been issued shall be kept in the shop or offered for sale or sold.

(4) The licensee shall be responsible to Government for all payments of instalment of fees due on account of tree-tapping licenses granted on his application in his own name or in the names of his nominees under the conditions set forth therein and in the rules relating thereto.

(5) If any instalments are not paid within the time, the tapping license shall be liable to be cancelled or suspended under Section 26 of the Excise Regulation.

(6) In case of default, the Amildar with the Deputy Commissioner's permission, or other officer appointed for the purpose by the Deputy Commissioner, will order the suspension of the tapping license till the arrears are paid up; and if, after receiving notice of such suspension, the defaulter continue to tap the trees, he will be prosecuted for illicit tapping.

(7) Tree-rent at Re. 0-4-3 per annum shall be paid at the time of application for a tapping license for all Government trees applied for being tapped for the supply of toddy shops whether within or outside the Mysore Territories or in the Civil and Military Station, Bangalore.

NOTE.—No trees on Government unoccupied land can be tapped without the consent of the owner. The present arrangements as regards trees in alienated land will hold good, subject of course to the levy by Government of tree-tax.

(8) The tapping of date trees is subject to the following conditions :—

(*a*) Date trees shall be tapped only by professional men.

(*b*) Trees tapped one year shall not ordinarily be tapped the next year.

(*c*) Trees shall not be over-tapped or over-worked.

(*d*) In no date trees shall the initial incision be made at any point less than three feet from the ground except in places where permission is specially given by the Deputy Commissioner.

(*e*) The depth and width of the incision shall not exceed one-third of the diameter of the tree, and the length of it shall not exceed eight inches.

(*f*) Every fresh incision shall not be less than one foot above the last incision except in localities where permission is specially given.

(*g*) The central spike-like clusters shall not be touched. Of the lateral leaves not less than two layers of leaves shall be left, reckoning from the layers immediately next to the central clusters down to the top line of the incision ; or in other words, above the top line of the incision not less than eight leaves shall be left excluding the central spike-like clusters, on that face of the tree on which the incision is made.

(*h*) The licensee shall not cut or injure or permit to be cut or injured the trees licensed to him or any other trees.

(*i*) The licensee or his employer will be liable to pay a fine of one rupee for each tree in excess of three per cent of the number of trees marked for him, which may die from over-tapping or careless tapping either during the lease or within six months after its expiration. He will be liable to pay a similar fine for every tree which he prepares for tapping if it dies in consequence of such preparation before he taps it.

(*j*) The licensee will not be entitled to compensation for any trees withdrawn or taken up for public purposes or for any trees standing on the banks or beds of irrigation works under the control of the Public Works Department which that department may require to cut down or strip of their leaves or branches.

(*k*) When the licensee makes default and his shop is re-sold, his rights to and claims on Government trees cease and determine.

(9) The licensee shall not interfere with the persons holding license for cutting date leaves for mat-making, rope-making, basket-making, or for agricultural or other purposes when they make use of the trees assigned for such purposes, and not reserved for tapping.

(10) Deputy Commissioners may, subject to the orders of the Excise Commissioner, from time to time, prescribe the minimum number of trees for which license will be granted, and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

(11) The distillation of spirit from toddy is absolutely prohibited.

(12) If the licensee of a group of shops wishes to establish a depot for depositing toddy required for distribution to his shops, he shall obtain a license for it in the prescribed form. The passes issued with the toddy transported, shall be subject to examination and check by the officers authorized in this behalf.

(13) Tree-foot sales or sales in the open or the disposal of toddy in any other manner unauthorized by the rules, are strictly prohibited.

(14) The licensee or his vendors shall not sell to any person more than three measuring shares of toddy to be consumed by the person at one time in the shop, nor shall it be sold to the public at less than the retail rates fixed by Government and mentioned in the Schedule. Toddy can be removed upon passes for consumption up to the limit of one imperial gallon or four seers.

(15) In every grove where toddy-yielding trees are tapped, a ladder shall always be kept by the tap-men to enable Excise officers to examine spathes or incisions as the case may be.

(16) The licensee shall pay the usual mohatarfa tax on carts used for conveying toddy but such carts shall not be impressed for Government work.

(17) The following rules shall regulate the issue, etc., of licenses under Section 12 of the Mysore Excise Regulation, V of 1901, for the tapping of toddy producing trees and for the drawing of toddy therefrom :—

(1) Tree-tapping licenses in the prescribed form shall be issued on the application—

(*a*) of licensed toddy shop-keepers or of their duly authorized agents;

(*b*) of toddy shop-keepers or renters in the Madras Presidency; and

(*c*) of tree-owners in Coffee estates, hittals and kans in Malnad free of the prescribed tree-tax for drawing toddy for *bonâ fide* domestic purposes as per Government Order No. 11897-906—Excise 485, dated 28th June 1898, for such number of trees as may be found necessary by the Excise Commissioner.

The licenses may be issued in the name of the applicant himself or of his nominee.

(2) Application for the grant of tree-tapping licenses must be made in the prescribed form to the Excise Inspector of the Range concerned through the local Treasury. Forms may be obtained from him or the Assistant Inspectors under him. Applicants must first pay the first instalment of tree-tax together with the tree-rent on Government trees due on account of the trees which they desire to tap.

(3) The tree-tax on toddy produced by trees in the Madras Presidency but consumed in the Mysore State, will be credited to the Mysore Government. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. Tree-tax on trees in the Madras Presidency for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the taluk concerned in the Mysore State, who will grant a receipt in the prescribed chellan form and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree Tapping Rules, and will obtain a transport permit from the Inspector concerned in the Mysore State for the transport of the toddy drawn from the frontier to the shop or depôt for which it is intended, after having complied with all requirements of the Madras Government Rules.

(4) Applications for tree-tapping licenses, for trees in occupied or alienated lands should be countersigned by the owner of the trees intended to be marked, in token of his consent. Applications for tree-tapping licenses for trees in the State Forest and plantations should be countersigned by the Forest Range Officer in token of his consent.

(5) On receipt of an application, the Inspector will at once take steps for the marking of the tree by an officer superior in rank to a Sub-Inspector, or, in special cases by an officer not inferior in rank to a Sub-Inspector and for the timely issue of the license. Applicants for date trees shall get the requisite spaces on their stems prepared and point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so, after reasonable notice, the tree-tax and tree-rent paid by them shall be liable to be forfeited at the Deputy Commissioner's discretion.

(6) No tree shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer. But the removal of leaves for the purpose of making incisions and the preparation of the spathes or incisions for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Treasury concerned.

(7) For all toddy-yielding trees, tree-tapping licenses shall be annual, from the 1st July to the 30th June next irrespective of the time when the application for a tree-tapping license is made. For the convenience of the licensee, the applications for tree-tapping licenses will be received, trees will be marked, and licenses will be issued during the fifteen days and pots may be attached to such marked trees during the eight days, immediately preceding the period to which they relate to take effect from the commencement of such period. Provided that no toddy shall be removed from the trees except during the currency of such license.

(8) The following shall be the fees payable on account of each tree for the tapping of which license is applied for:—

Description of trees.	*Rates of tree-tax per tree per annum.* Rs. a. p.
Date	1 4 0
Cocoanut	2 2 0
Palmyra	1 9 6

NOTE.—The licenses will be free of tax to the Mysore Government in the cases specified in clause 17(1) (c) *supra*.

(9) The tree-tax shall be payable in the following instalments, unless the Excise Commissioner shall otherwise direct:—

Period within which license is applied for	Proportion of tree-tax to be paid at the time of application for license	Proportion of tree-tax to be paid on the first of the third month
Between 1st July and 30th April next.	One-third	The remaining two-thirds.
Between 1st May and 30th June next.	The whole	.....

H. H. SPARKES,
Excise Commissioner in Mysore.

DATE OF SALE.

District	No.	Name of Taluk	Date	Remarks
Bangalore	1	Bangalore Taluk	26th April 1909	
Do	2	Devanhalli	12th May 1909	
Kolar	3	Sidlaghatta	5th do	
Do	4	Chikballapur	8th do	
Tumkur	5	Gubbi	5th do	
Mysore	6	T.-Narsipur	22nd do	
Do	7	Malvalli	20th do	
Hassan	8	Arkalgud	8th do	
Do	9	Manjarabad	12th do	
Kadur	10	Mudgere	29th April 1909	
Shiomga	11	Shimoga	26th do	
Chitaldrug	12	Chitaldrug	28th do	

EXCISE COMMISSIONER'S OFFICE,
Bangalore, 26th March 1909.

H. H. SPARKES,
Excise Commissioner in Mysore.